

**Shareholder information****Shareholder communications**

You can opt to receive communications from us by email rather than by post and we will email you whenever we add shareholder communications to the Company's website. Please visit [www.investorcentre.co.uk](http://www.investorcentre.co.uk) and register for electronic communications. If you subsequently wish to change this instruction you can do so by contacting our Registrar at the address shown below. You can also make this request online via your Investor Centre account.

The Registrar can also be contacted by telephone on +44 (0)371 495 2032. Calls to this number cost no more than a national rate call. These prices are for indication purposes only; if in doubt, please check the cost of calling this number with your phone line provider. Lines are open from 8:30am to 5:30pm, Monday to Friday, excluding bank holidays.

**Shareholder enquiries**

If you have any queries relating to your shareholding, dividend payments, lost share certificates, or change of personal details, please contact Computershare by using any of the contact details above.

**American Depositary Receipts (ADRs)**

IG's ADR programme trades in the US OTC market, under the symbol IGGHY. Each ADR currently represents one ordinary share.

**Dividend dates**

Ex-dividend date	30 April 2026
Record date	1 May 2026
Last day to elect for dividend reinvestment plan	15 May 2026
Final dividend payment date	8 June 2026

**Annual shareholder calendar****Company reporting:**

Final results announced	19 March 2026
Annual Report published	8 April 2026
Annual General Meeting	19 May 2026

**Company information****Directors (as at 18 March 2026)****Executive Directors:**

B T Corcoran (Chief Executive Officer)  
C Abrahams (Chief Financial Officer)

**Non-Executive Directors:**

R M McTighe (Chair)  
J P Moulds  
A Barron  
R Bhasin  
A Didham  
M Flament  
Wu Gang  
S-A Hibberd  
S Skerritt  
H C Stevenson

**Group Company Secretary**

A Gibbs

**Registered number**

04677092

**Registered office**

Cannon Bridge House  
25 Dowgate Hill  
London  
EC4R 2YA

**Brokers**

Barclays Bank plc  
1 Churchill Place  
London  
E14 5RB

Goldman Sachs  
Plumtree Court  
25 Shoe Lane  
London  
EC4A 4AU

**Independent Auditors**

PricewaterhouseCoopers LLP  
Chartered Accountants and Statutory  
Auditors  
7 More London Riverside  
London  
SE1 2RT

**Solicitors**

Linklaters LLP  
20 Ropemaker Street  
London  
EC2Y 9AR

**Registrar**

Computershare Investor Services PLC  
The Pavilions  
Bridgwater Road  
Bristol  
BS99 6ZZ

## Appendix 1 – Management Balance Sheet and Own Funds Flow to Statutory Financial Statements

### Property, plant and equipment excluding right-of-use asset

£m	31 December 2025	31 May 2025
Property, plant and equipment	56.2	32.9
Right-of-use assets (note 14)	(44.7)	(19.7)
<b>Property, plant and equipment<sup>1</sup></b>	<b>11.5</b>	<b>13.2</b>

1 Excludes right-of-use assets.

### Operating lease net liabilities

£m	31 December 2025	31 May 2025
Right-of-use assets (note 14)	44.7	19.7
Lease liabilities (current)	(7.8)	(7.6)
Lease liabilities (non-current)	(41.1)	(13.0)
<b>Operating lease net liabilities</b>	<b>(4.2)</b>	<b>(0.9)</b>

### Own Cash

£m	31 December 2025	31 May 2025
Cash and cash equivalents	1,131.1	1,103.8
Less: Amounts due to pooling arrangement (note 22)	(67.0)	(11.3)
<b>Own cash</b>	<b>1,064.1</b>	<b>1,092.5</b>

### Issued debt

£m	31 December 2025	31 May 2025
Debt securities in issue	(548.7)	(547.1)
Unamortised fees capitalised (note 19)	(2.7)	(2.1)
<b>Issued debt</b>	<b>(551.4)</b>	<b>(549.2)</b>

### Net amounts due from brokers

£m	31 December 2025	31 May 2025
Reverse repurchase agreements held at brokers (note 29)	340.3	303.6
Trade receivables – amounts due from brokers (note 17)	394.2	323.3
Trade payables – amounts due to brokers (note 21)	(45.2)	(23.6)
Other assets (note 18)	26.7	51.3
<b>Net amounts due from brokers</b>	<b>716.0</b>	<b>654.6</b>

### Net deferred tax liability

£m	31 December 2025	31 May 2025
Deferred tax assets (note 9)	21.8	26.1
Deferred tax liabilities (note 9)	(57.1)	(63.4)
<b>Net deferred tax liability</b>	<b>(35.3)</b>	<b>(37.3)</b>

### Net tax receivable

£m	31 December 2025	31 May 2025
Income tax receivable	18.8	18.5
Income tax payable	(3.8)	(7.2)
<b>Net tax receivable</b>	<b>15.0</b>	<b>11.3</b>

### Own funds in client money

£m	31 December 2025	31 May 2025
Trade receivables – own funds in client money (note 17)	101.6	58.9
Less: Trade payables – amounts due to clients <sup>1</sup>	(4.4)	(3.2)
<b>Own funds in client money</b>	<b>97.2</b>	<b>55.7</b>

1 Amounts considered as part of own funds.

### Working capital

£m	31 December 2025	31 May 2025
Prepayments (non-current)	4.1	4.5
Prepayments (current)	21.6	28.2
Amounts due from clients (note 17)	3.9	5.6
Unamortised fees capitalised (note 19)	2.7	2.1
Other receivables	31.5	16.7
Other payables (non-current)	–	(0.4)
Other payables – accruals (note 22)	(134.0)	(114.2)
Other payables – payroll taxes, social security and other taxes (note 22)	(3.1)	(4.9)
Trade payables – amounts due to clients <sup>1</sup>	(0.3)	–
<b>Working capital</b>	<b>(73.6)</b>	<b>(62.4)</b>

1 Amounts considered part of working capital.

**Own funds generated from operations**

£m	Seven-months ended 31 December 2025	Year ended 31 May 2025 (Restated)
Cash generated from operations	207.5	499.3
Interest received on client funds	80.9	134.2
Interest paid on client funds	(11.9)	(6.3)
Cash generated from operations net of client interest	276.5	627.2
– (Decrease)/increase in other assets (note 18)	(24.6)	14.7
– Increase/(decrease) in trade receivables	112.7	(114.2)
– (Increase)/decrease in trade payables	(47.9)	38.3
– Repayment of principal element of lease liabilities	(4.6)	(7.1)
– Interest paid on lease liabilities	(1.0)	(1.0)
– Fair value movement in financial investments	–	5.3
<b>Own funds generated from operations (A)</b>	<b>311.1</b>	<b>563.2</b>
<b>Profit before tax (B)</b>	<b>358.0</b>	<b>499.2</b>
<b>Conversion rate from profit to cash (A/B) %</b>	<b>87%</b>	<b>113%</b>

**Working capital – Own funds generated from operations**

£m	Seven-months ended 31 December 2025	Year ended 31 May 2025
Increase/(decrease) in trade receivables – amounts due from broker (note 17)	70.8	(132.7)
Increase in trade receivables – own funds in client money (note 17)	42.7	9.5
Impact of movement in foreign exchange rates	(0.8)	9.0
<b>Increase/(decrease) in trade receivables</b>	<b>112.7</b>	<b>(114.2)</b>
(Increase)/decrease in trade payables – client funds (note 21)	(28.5)	5.0
Decrease in trade payables – turbo warrants (note 21)	0.6	3.9
(Increase)/decrease in trade payables – amounts due to broker (note 21)	(21.6)	30.9
Increase in trade payables – amounts due to clients <sup>1</sup>	(1.2)	(1.1)
Impact of movement in foreign exchange rates	2.8	(0.4)
<b>(Increase)/decrease in trade payables</b>	<b>(47.9)</b>	<b>38.3</b>

<sup>1</sup> Amounts considered part of own funds.

**Net own funds generated from investing activities including net interest**

£m	Seven-months ended 31 December 2025	Year ended 31 May 2025
Cash generated from investing activities	4.1	(103.8)
Adjustments for:		
Payments for purchase of financial investments	57.9	38.1
Proceeds from maturity of reverse repurchase agreements	(1,444.6)	(295.9)
Payments for purchase of reverse repurchase agreements	1,431.3	743.2
Proceeds from sale of financial investments	–	(472.6)
Interest paid	(10.9)	(23.6)
Financing fees paid	(0.7)	(4.5)
Interest accrual on reverse repurchase agreements <sup>1</sup>	1.1	1.2
<b>Net own funds generated from/(used in) investing activities including net interest</b>	<b>38.2</b>	<b>(117.9)</b>

<sup>1</sup> Amounts considered part of reverse repurchase agreements included in own funds.

**Alternative performance measures**

An alternative performance measure (APM) is a measure of historical or future financial performance or position that falls outside the scope of an applicable financial reporting framework. The Group presents APMs — including adjusted profit before tax, adjusted profit after tax and adjusted earnings per share — to provide additional insight into underlying profitability and performance. These measures are supplementary to, and should not be viewed in isolation from or as a substitute for, statutory results prepared in accordance with UK-adopted International Accounting Standards, which represent the complete picture of the Group's financial performance. APMs may not be directly comparable with similarly titled measures used by other companies.

Adjusted profit measures exclude items that do not reflect ongoing operational performance, categorised as follows:

Non-recurring items: the gain on disposal of Small Exchange and costs relating to the operational improvement programme. These arise from specific transactions rather than ongoing operations and are not expected to recur.

Recurring non-cash items: fair value movements on equity investments held at fair value through profit or loss, and amortisation and impairment of intangible assets arising from IFRS 3 fair value uplifts on acquisition. These are non-cash in nature and do not reflect the operational performance of the underlying businesses.

A full reconciliation of adjusted to statutory results is presented in the table below.

**Adjusted profit before tax and earnings per share**

£m (unless stated)	7 months to Dec 25	FY25	CY25	CY24
Earnings per share (p) (Consolidated Income Statement)	84.6	106.3	130.0	100.5
Weighted average number of shares for the calculation of EPS (millions) (note 10)	345.3	357.8	347.7	368.3
Profit after tax (Consolidated Income Statement)	292.1	380.4	452.1	370.1
Tax expense (Consolidated Income Statement)	(65.9)	(118.8)	(111.6)	(120.2)
<b>Profit before tax (Consolidated Income Statement)</b>	<b>358.0</b>	<b>499.2</b>	<b>563.7</b>	<b>490.2</b>
– Amortisation of acquisition intangible assets	22.0	36.6	36.2	36.4
– Fair value gain on other investments	(4.1)	–	(4.1)	–
– Gain on disposal of subsidiary <sup>1</sup>	(76.0)	–	(76.0)	–
– Operational costs relating to operational improvement programme	–	–	–	7.6
<b>Adjusted profit before tax (A)</b>	<b>299.9</b>	<b>535.8</b>	<b>519.8</b>	<b>534.2</b>
Adjusted tax expense <sup>2</sup>	(69.8)	(127.5)	(118.7)	(131.0)
<b>Adjusted profit after tax</b>	<b>230.1</b>	<b>408.3</b>	<b>401.0</b>	<b>403.3</b>
<b>Adjusted earnings per share (pence)</b>	<b>66.6</b>	<b>114.1</b>	<b>115.3</b>	<b>109.5</b>
<b>Total revenue (B)</b>	<b>658.9</b>	<b>1,075.9</b>	<b>1,123.4</b>	<b>1,052.2</b>
<b>Adjusted profit before tax margin (A/B) %</b>	<b>45.5%</b>	<b>49.8%</b>	<b>46.3%</b>	<b>50.8%</b>

<sup>1</sup> Comprises a £76.0 million gain on the disposal of Small Exchange, including a £2.7 million post-closing adjustment for working capital and foreign exchange movements.

<sup>2</sup> The Group has taken a simplified approach to tax by applying a group effective tax rate, excluding the transactions that are not subject to tax.

## Group-wide Key Performance Indicator (KPI) Definitions

### Net trading revenue

Transaction fees paid by customers (customer income), net of introducing partner commissions, our external hedging costs, customer trading profit and losses, and corresponding hedging profits and losses.

### Total revenue

Sum of net trading revenue and net interest income on client funds.

### Net operating income

Trading revenue, net interest income on client funds and other operating income, net of introducing partner commissions, betting duty and financial transaction taxes.

### EBITDA

A measure of operating profitability, calculated by taking earnings and adding back interest charges, tax, depreciation of tangible assets, and amortisation of intangible assets.

### Net own funds generated from operations

Net own funds (cash) that the Group generates from operations after deductions for taxes.

### Number of active customers

Customers who opened or closed a position during a month or held a position at month end.

### Number of first trades

New customers placing their first trade during the period, the Group's primary measure of customer acquisition.

### Employee engagement score (eNPS)

eNPS (Employee Net Promoter Score) is a metric that measures employee loyalty and willingness to recommend their organisation as a place to work. It's adapted from the customer-focused Net Promoter Score (NPS).

### Gender diversity

Percentage of women employed across the Group.

### Sustainability KPI: Scope 1–3 greenhouse gas emissions per employee (TCO<sub>2</sub>e)

Total scope 1–3 greenhouse gas emissions in the financial year, divided by average headcount during the year.

### Sustainability KPI: People benefiting from our Brighter Future initiatives globally

Represents the total number of people benefiting from collaboration between IG and charity partners such as Teach First. This includes both direct and indirect impact.